

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Dated: March 10, 2008

In re Application of:  
Masaaki Fukuyasu et al.

Serial No. : 10/574,428

Group Art Unit: 3677

Filed : April 3, 2006

Examiner: Ruth C. Rodriguez

For : NON-METALLIC TWIST-TIE

MS ISSUE FEE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

Sir:

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Applicant received a Notice of Allowance dated January 30, 2008 for the above-identified patent application. In the Notice, the Examiner allowed claims 1-5. The Examiner also paraphrased the subject matter of some of the allowed claims as part of the stated reasons for allowance. Applicant agrees with the Examiner's conclusion regarding the patentability of the allowed claims, without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, Applicant believes that the claims are allowable because the prior art fails to disclose, teach or suggest the subject matter recited in the allowed claims, independent of how the subject matter of one or more of these claims may be paraphrased or otherwise described.

If the Examiner has any questions or wants to discuss this matter in more detail, the Examiner is invited to contact Applicant's undersigned attorney at the number listed below.

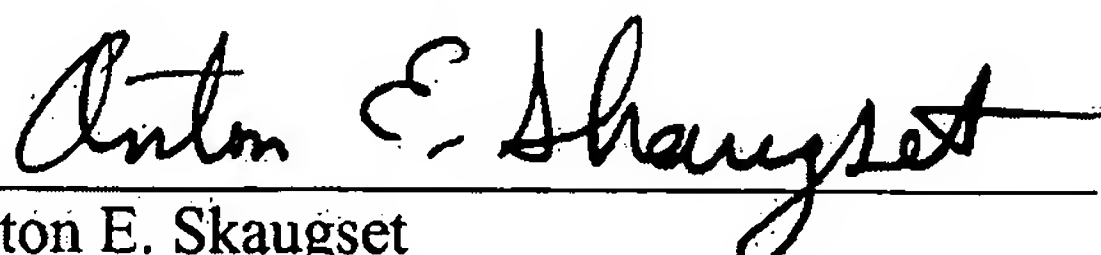
CERTIFICATE OF E-FILING

I hereby certify that this correspondence is being transmitted electronically via the United States Patent and Trademark Office's EFS-Web System on March 10, 2008.

  
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Respectfully submitted,

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